

# HOUSE BILL No. 1793

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-2.5-5-39.

**Synopsis:** Sales tax exemption. Exempts from the state gross retail tax items purchased from an individual who is at least 65 years of age if the purchase is at a fair, festival, bazaar, or flea market.

**Effective:** July 1, 1999.

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**Friend**

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January 26, 1999, read first time and referred to Committee on Ways and Means.

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Introduced

First Regular Session 111th General Assembly (1999)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 1998 General Assembly.

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A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

1       SECTION 1. IC 6-2.5-5-39 IS ADDED TO THE INDIANA CODE  
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
3 1, 1999]: **Sec. 39. A transaction is exempt from the state gross retail**  
4 **tax if the tangible personal property is owned by a seller who is an**  
5 **individual at least sixty-five (65) years of age and the transaction**  
6 **is at a fair, festival, bazaar, or flea market.**

